

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Combat Service Support Schools
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STUDENT OUTLINE

INTRODUCTION TO SABRS

LEARNING OBJECTIVES:

1. LESSON PURPOSE ONLY.

OUTLINE:

1. SABRS DEVELOPMENT:

- a. Pre-SABRS. Before the advent of SABRS, accounting for the funds issued to the Marine Corps, was accomplished with many different Automated Information Systems (AIS). Marine Corps financial systems were designed to ensure maximum fund control relevant to individual appropriations. If you were at the Headquarters level, the Headquarters Accounting System (HAS) was used. If you were at the Operating Forces level, the Marine Air Ground Financial, Accounting and Reporting System (MAGFARS) system was used. If you were at a major Post or Station, the Priority Management Effort (PRIME) was used. Depending upon the size of the installation you were at, you may have used a locally created system such as PRIME Enhancement Project (PEP) or Financial Accounting and Report Management System (FARMS). The purpose for the many different systems was based on two simple facts. First, since the organizational missions of the many different activities, posts, and stations, that made up the Marine Corps varied from level to level, these AIS's were designed to satisfy only those needs of accounting that were applicable at that organizational level. Secondly, at the time the different AIS's were created, technology simply was not capable of producing a single, standard accounting system that could accomplish all of the different functions, as well as, satisfy all of the various reporting requirements that were required at the different levels.

b. SABRS. Implementation of the first version of SABRS was begun in October 1989 after several long years of development and testing. SABRS 1 was designed to standardize accounting procedures for Marine Corps units (FMF, Posts Stations, Reserves and Districts) that utilized Operation and Maintenance, Marine Corps (O&M,MC) and Operations and Maintenance, Marine Corps Reserve (O&M,MCR) appropriations. It replaced MAGFARS, PRIME, PEP, and FARMS and represented a major advancement in accounting information systems because it integrated the accounting, budgeting and reporting functions of the Marine Corps' 1106/1107 appropriations within a single financial system. By the time SABRS was put into production in 1989, changes in technology and DOD accounting requirements had already made it an outdated system.

c. SABRS 2. The second version of SABRS was put into production in November 1997. It was developed to replace the multiple Allotment Accounting Systems the Marine Corps was using at that time. SABRS 2 replaced the Headquarters Accounting System (HAS), General Allotment Accounting Processing System (GAAPS), and the Marine Corps Allotment Accounting Processing system (MCMAAS). It was designed for use for all appropriations except Operations and Maintenance, Marine Corps and Operations and Maintenance, Marine Corps Reserve which continued to be accounted for under SABRS 1. SABRS 2 standardized allotment accounting practices at the Departmental, Headquarters Marine Corps, and Field level. It brought on-line, real time spending transaction processing for allotment accounting appropriations as well as on-line Authorization Processing for all appropriations. As fielded, SABRS 2 met 95% of the accounting system requirements mandated by DOD.

d. SABRS 3. The current version of SABRS was developed to comply with the statutory and regulatory requirements of the Chief Financial Officer Act (1990). SABRS 3 is not a new accounting system but a combination of the two previous versions of SABRS with enhancements. It incorporates the functionality of SABRS 2 (used for all appropriations other than 1106/1107) and "drag/drop" portions of SABRS 1 (used for 1106/1107 appropriations). SABRS 3 is a single-source reporting system designed to maximize the sharing of financial data between itself and other automated systems. As a single-source reporting system it significantly enhances efficiency and effectiveness of financial reporting and management. Some benefits derived from SABRS 3 are:

(1) It integrates accounting, budgeting and financial information reporting functions for all appropriations managed by the Marine Corps.

(2) It meets DOD guidelines to have a single accounting system per service.

(3) It provides a measure of fund control as authorizations must be loaded before spending transactions can be manually entered into the accounting system.

(4) It meets the Key Accounting Requirements (KARs) established by DOD and produces a Chief Financial Officer's Statement.

e. SABRS accounts for funds at three levels: (1) **transactions level**, (2) **program level**, and (3) **General Ledger account level**. Transaction level accounting captures data at the lowest possible level and updates the appropriate data file(s) in SABRS. Program level accounting captures data at the Activity Group/Sub-Activity Group (AG/SAG) level. Finally, the highest level of accounting is performed at the General Ledger Account (GLA) level where all transactions are summarized, posted, and reported to the general ledger.

2. SABRS OBJECTIVES:

There are three SABRS objectives:

a. SABRS OBJECTIVE NUMBER 1: Combine the functionality of the different Marine Corps accounting systems into one.

b. SABRS OBJECTIVE NUMBER 2: Create a system that is able to receive, process, and report data via system interfaces with DOD and other Marine Corps automated information systems.

c. SABRS OBJECTIVE NUMBER 3: Provide a system that satisfies all legal and fiduciary (public trust and confidence) requirements imposed by statute, and higher-level requirements relative to administrative control of funds, budgeting data, performance measurement, productivity, and reporting.

3. SABRS SYSTEM USERS AND EXTERNAL SYSTEMS:

SABRS will integrate the compilation of data from multiple sources and provide appropriate management and internal control

reports to its users. Typical users will include, but are not limited to:

COMMANDING GENERAL/COMMANDING OFFICERS
COMPTROLLERS
BUDGET EXECUTION ACTIVITIES
UNIT FINANCIAL MANAGERS
TRAFFIC MANAGEMENT OFFICERS
MAINTENANCE OFFICERS
DISBURSING PERSONNEL
TRAVEL ORDER ISSUER/AUTHENTICATORS
SUPPLY OFFICERS
CONTRACTING OFFICERS

This multilevel interface is possible because of the ability of SABRS to receive data from and transmit data to external Automated Data Processing Systems. The various SABRS processes will interface with other automated systems to process transactions and other data as well as provide these systems with data for their processing requirements. SABRS exceeds the capability of most financial management systems. The systems to which SABRS will interface include, but are not limited to:

a. Procurement Desktop Defense(PD2) System: Regional contracting office DOD standardized procurement system used to process open purchase requests, buyer abstracts, written solicitations, and purchase/delivery orders. (Contract Commitments/Obligations)

b. Automated Requisitioning System (ARS): System used by reserve units and independent duty Marine Corps Supply offices to submit requests for supplies and materials directly to DOD item managers. A future DOD PD2 "feeder" system is planned which will replace ARS.

c. Centralized Expenditure Reimbursement Processing System (CERPS): This system collects expenditures and reimbursement data from the Kansas City/Expenditures and Collections System (KC/E&C), sorts and places data into registers, and generates reports for higher headquarters (Expenditures and Collections).

d. Defense Automated Addressing System (DAAS): This system is used to access and process interdepartmental expenditures and

collections from government sources of supply (Expenditures and Collections).

e. Defense Civilian Payroll System (DCPS): The DCPS system provides all leave and pay computations for civilian employees (Payroll Commitments/Obligations).

f. Direct Support Stock Control (DSSC): Marine Corps system used to record issues from the Marine Corps Stock Fund where personnel use DSSC credit cards to purchase supplies (Commitments, Obligations, and Expenses).

g. Defense Travel System (DTS): New DOD paperless travel system where by government travelers and approving officials use desk top computers to make arrangements for transportation and lodging, determine the availability of government-provided messing, calculate a "should cost" estimate of the trip, authorize trips based on mission requirements, book tickets, and facilitate payments for transportation and traveler claims.

h. CITIDIRECT System: Government Purchase Card system used by unit credit card holders and approving officials to purchase materials from private vendors. This system is used to capture data on credit card purchases

i. Kansas City/Expenditures and Collections System (KC/E&C): This system processes all expenditures and collections from Marine Corps disbursing/finance offices and reports them to Treasury via CERPS. It will also receive CERPS and validate it against what it previously reported. KC/E&C will distribute Disbursing Notification Records (DNR's) to SABRS to post liquidations against active file records.

j. Marine Corps Supported Activities Supply System (SASSY): SASSY, the Marine Corps supply requisitioning system, spends "Planning Estimate (PE)" dollars to maintain inventory of various items needed by the Marine Corps to keep it prepared for war. Using the Asset Tracking for Logistics and Supply System (ATLASS), Fleet Marine Force units requisition supplies and materials from Defense Logistics Agencies (DLA) via SASSY. Unit "Requisitional Authority (RA)" dollars are charged when items are ordered from the SASSY Management Unit (SMU). If the SMU does not have the item, and the item is of a high priority nature, the SMU uses FSSG's SMU PE dollars to purchase the item for the customer.

k. Uniform Automated Data Processing System (UADPS): UADPS is a Navy supply system used by Marine Corps Air Stations to requisition materials and supplies from the Navy.

l. Defense Property Accountability System (DPAS): DOD system for the accounting of Plant Property and Equipment. DPAS feeds SABRS through an interface designed to pick up dollar value of inventory for general ledger reporting purposes.

4. SABRS PROCESSES:

SABRS 3 is comprised of seven (7) functional processes (see figure 1). The first six, Authorization Processing, Budget Execution Activity Authorization Processing, Spending Transaction Process, Correction Processing, Reports Inquiry, and Table Management are SABRS 2 processes that process accounting information for all Marine Corps appropriations. The seventh process, O&M TRAVEL/LABOR/REIMB, contains three SABRS 1 subsystem functions that process specific accounting data for 1106/1107 appropriations only. The Spending Transaction, O&M Labor, and O&M Travel processes are **spending processes**. The remaining four (4) are specialized processes which account for Marine Corps funds designated for special purposes. Lets now briefly discuss each process.

09:35:15 07 June 1999	SABRS MAIN MENU	DFMS0000 DFPS0000
SELECT AN OPTION:		
1. Authorization Processing		
2. Budget Execution Activity Authorization Processing		
3. Initiations/commitments/obligations/expenses		
4. Correction Processing		
5. Reports Inquiry		
6. Table Management		
7. O&M TRVL/LABR/REIM		

Figure 1: SABRS 3 Main Menu Processes

a. Authorization Processing: Designed as on-line funds recording process which allows for the establishment of Marine Corps Authorizations and the subsequent distribution of those authorizations from the Appropriation level through the Work Center Recipient level. The Authorization Process is where the information from Authorization Source Documents (i.e., Treasury

Warrants) is recorded. This process records who authorized how much spending by whom and for what.

b. Budget Execution Activity Authorization Processing: This Authorization process which allows for the budgeting of authorizations to the Budget Execution Activity and Budget Execution Sub Activity level. This process records how much is budgeted for spending by whom and for what. Budgeted funds cannot be spent until authorizations are loaded to this level.

c. Spending Transaction Process: This process records spending transactions for supplies, materials, and services for all Marine Corps appropriations. Temporary Additional Duty (TAD) spending transactions are also recorded for all appropriations other than 1106/1107. For 1106/1107 appropriations, only TAD spending transaction adjustments are recorded in this process because the O&M Travel process records initial TAD transactions. The spending of funds in SABRS is recorded at the document number level and consists of five (5) phases: initiations, commitments, obligations, expenses, and liquidations. As spending transactions progress through the various spending phases, the SABRS active and history files are updated to reflect the status of each transaction. It maintains funding, supply status, inventories, and prepares supply reports.

d. Correction Processing: The correction process is an Expenditure and Collection (E&C) function that processes all liquidations received (i.e. Interdepartmental Billings (IDBs) via Defense Automated Address System (DAAS) and Disbursement Notification Records (DNRs) from KC/E&C or CERPS). Valid transactions are recorded and/or updated on various SABRS files. Invalid transactions are either recorded on the IDB/DNR Error File or on the IDB/DNR Unmatched Transaction File. If the transaction is a reimbursable collection, the DNR passes to the O&M Reimbursable process for processing. Interactive correction of unmatched/rejected liquidations or billing adjustments are handled in this process.

e. REPORTS INQUIRY: The Reports Inquiry process allows users to perform on-line inquiries via resident report formats. Reports Inquiry can show such things as the status of funds for a Major Activity, which Spending Process transactions are active, and even enables the user to see how money is being spent and on what. This process gives managers at all levels the ability to review accounting data in the following report categories: Financial Status Validation Inquiry Reports, Field

Reports, Transaction File Reports, Spending Reports (to include O&M Travel data), General Ledger Reports, Fund control Reports, and Expenditure and Collection reports. The reports produced by this process are viewable on screen and can be printed if necessary.

(1) The Reports Inquiry process of SABRS 3 is designed to display only interactive reports. The majority of interactive reports are "canned" reports that are generated and revised during the nightly update cycle. A "canned" report is one that comes in a fixed format and cannot be altered by the user. "Batch" reports are available upon demand or on a regular basis (i.e., daily, weekly, monthly, etc. :) however, there are also real-time reports available for certain processes.

(2) There is a second Reports Inquiry option (see figure 2) which is located within the O&M Travel/Labor/Reimbursable process (option 7 of the SABRS 3 main menu). This Reports Inquiry process displays reports that are generated from O&M data that is processed in the Travel, Labor, and Reimbursable processes. In the case of Travel, temporary additional duty information will also be available in SABRS main menu option 5 (Reports Inquiry).

f. TABLE MANAGEMENT: SABRS is a table-driven system. The Table Management process ensures fund control as it validates transactions, determines separation of duties, checks for availability of funding, facilitates reports distribution, and maintains system security. There are two (2) Table Management processes in SABRS 3. The first, option 6 on the SABRS 3 main menu, is used to manage all tables dealing with options one through five on the SABRS 3 main menu. The second table management process (option 7 of the SABRS 3 main menu) resides within the O&M Travel/Labor/Reimbursable process (see figure 2). It is a SABRS 1 table process which was "dragged and dropped" into SABRS 3. It is used to manage tables necessary for the execution of 1106/1107 appropriations. There are three (3) types of tables in SABRS:

(1) Central Tables. Central tables are established and maintained by DFAS. They contain mostly fiscal codes and financial information which is used for fund control and to process financial data in SABRS.

(2) System Tables. System tables are initialized by Headquarters Marine Corps (HQMC) and maintained by each

respective SABRS system program. Once properly loaded, user intervention is unnecessary.

(3) Local tables are used by the local accounting activity and provide users with data specific to the activity. Data on these tables apply to the lowest levels of accounting and are subject to periodic maintenance and updates. These tables are maintained by local personnel authorized to access tables.

g. O&M TRAVEL/LABOR/REIMBURSABLE. Combined in this process are three (3) SABRS 1 O&M subsystems (Travel, Labor, and Reimbursables) that were "dragged/dropped" and added to SABRS 3 (see figure 2). These three subsystems are independent and operate separately from each other.

09:35:15 07 June 1999	SABRS O&M TRVL/LABR/REIM MENU	GFSMS03 GFSPS003
<hr/>		
SELECT OPTION: <u>0</u>		
1. LABOR		
2. REIMBURSABLES		
3. TRAVEL		
4. REPORTS INQUIRY		
5. TABLE MANAGEMENT		

Figure 2: O&M TRVL/LABR/REIM Menu

(1) ALLOCATIONS: This process allows activities that provide goods or services to other activities the ability to distribute those costs to the consuming activity. When distribution is accomplished, the available balance of the providing activity will increase by the total amount distributed, and the available balance of the consuming activity will decrease by the amount distributed to that activity. Allocation costs can be based on fixed amount, a rate based on usage, or variable rate.

(2) TRAVEL: The Travel process is an order writing system that processes data from users to create travel orders and TAD obligations in SABRS. Travel documents created in this process are written to the SABRS active file. The modifications

to travel orders to include price adjustments may only be processed in the Spending Process.

(3) LABOR: This process distributes actual costs that is paid by Defense Civilian Payroll System (DCPS). Amounts recorded and accounted for by SABRS are reconciled against the amount paid by DCPS. If the amounts differ, SABRS will adjust to agree with DCPS.

(4) REIMBURSABLES: Accounts for reimbursable expenses and collections and produces reimbursable bills and status of funds for customers. It maintains Reimbursable Order Numbers (RON's), Reimbursable Billing Codes (RBC's), and reimbursable status reports. Bills are produced for the difference between the amount previously billed and the amount currently expended during the billing period for a particular RON and RBC. A report of the collection resulting from the payment of a bill is passed from KC E&C as a Disbursement Notification Record (DNR) to the Reimbursable subsystem after initial processing in Expenditures & Collections.

5. BATCH PROCESSING ACTIVITIES:

a. SABRS runs in two basic modes: "Batch" and "Interactive". The batch processing activities are initiated either automatically or by the Production Control Unit to process programs and data and produce computer output. The user entering transactions and data via a computer terminal initiates interactive processing. Normally the user receives immediate output from interactive processing, whereas, batch processing may produce delayed output.

b. What are the typical batch processing activities? One basic activity is the processing of high volumes of transactions requiring significant computer resources and processing time. Another function is the mass update of master and other types of files to reflect the most current information. Batch processing may also include the performance of many data manipulation functions such as extracting and summarizing data. Another common activity is system generated reports for many different users available on-line for viewing or printing via INFOPAC. The major characteristics of a batch system are:

(1) The input is first prepared on a minicomputer using an input screen and then accumulated and entered into the mainframe system as a single unit or batch.

(2) The programs to process the batch of transactions are scheduled through the computer mainframe support facility and a computer operator executes the programs.

(3) The databases and files that the programs require for update cannot be shared or used by other programs or jobs.

(4) Output is created after the SABRS system (run) cycles.

(5) Corrections to the system must be entered in future runs.

c. Interactive processing is also referred to as "on-line" or "real-time" processing. The user is permitted to access the mainframe computer system via his/her computer to perform a variety of "authorized" data processing functions. System security will dictate what data and information a user is permitted (authorized) to access. Unlike batch processing, interactive processing will normally permit a user to enter a small volume of transactions requiring minimal computer resources and time. Likewise, a user may enter a limited amount of data to add, change, and delete a small volume of records. A popular interactive activity is to make on-line queries to a database to obtain immediate output via his terminal screen. A related activity is to request the immediate production of a printed report at the workstation or another site. The major characteristics of on-line processing system are:

(1) Data is entered via terminal by the user and is immediately processed into the application's system.

(2) The program or programs to process the transaction are not scheduled through the computer operator to execute.

(3) The data bases and files that the programs need can be shared or used by other programs or jobs.

(4) The output from the system can be first screened at the terminal and then later on paper.

(5) Corrections to the application system could be entered and processed almost immediately.

REFERENCES:

1. SABRS Users Manuals